



APPENDIX J

GENERAL FUND LINE/OBJECT COMBINATIONS

Appendix J details the various appropriation line and object code combinations that are allowable. The matrix consists of rows containing the different appropriations and of columns containing the different object code categories.

Boxes that are marked with an X represent appropriation line and object code combinations that are not permissible. Boxes that blank represent appropriation line and object code combinations that are permissible. Specific inclusions and exclusions are footnoted under the box.



ALL STATE AGENCIES

Except Department of Education and School Districts

	Object	Sal/Other	OEC	Subsidies	Debt Ser	Travel	Cont Ser	Energy	Sup/Mat	Cap O-Eq	Cap O-Pr	NA Exp/A
	Category	10	20	30	330	40	50	5203	60	70	80	90
DESCRIPTION	LINES											
Widow's Compensation	0103			X	X	X	X	X	X	X	X	X
Personnel	0137			X	X	X	X	X	X	X	X	X
Travel (1)	0140-49	X	X	X	X		X	X	X	X	X	X
Contractual Services (2)	0150-58	X	X	X	X	X		X	X	X	X	X
Energy (3)	0159	X	X	X	X	X	X		X	X	X	X
Supplies/Materials (4)	0160	X	X	X	X	X	X	X		X	X	X
Minor Capital Improve (4a)	0163-69											
Capital Outlay (5)	0170-76	X	X	X	X	X	X	X	X			X
Capital Outlay (6)	0177	X	X	X	X	X	X	X	X		X	X
Debt Service (7)	0178-79	X	X	X		X	X	X	X	X	X	X
Other (8)	0180-0799											
Bond Bill (9)	0800-0974	X	X									
Grant-In-Aid (10)	0975-99	X	X		X	X	X	X	X	X	X	X

- (1) Travel includes object codes 400 through 499, 910, 9201 and 930
- (2) Contractual Service includes 300, 320, 340 through 360, 500 through 599, and 9201
Contractual Service excludes 5203 through 5216
- (3) Energy includes object codes 5203 through 5216
- (4) Supplies and Materials includes 600 through 699 and 9201
- (4a) Minor Capital Improvement includes all object categories except 110, 340, 350, 900, 905 and 906
- (5) Capital Outlay includes 700 through 899 except 7110
- (6) Capital Outlay includes 7110, 7115
- (7) Debt Service includes 330 and 335
- (8) Other includes all object categories except 110, 340, 350, 900, 905 and 906
- (9) Bond Bill, excludes Salary and OEC
- (10) Grant-In-Aid, includes 320 only



DEPARTMENT OF EDUCATION - ADMINISTRATION

95-00 through 95-09

	Object	Sal/Other	OEC	Subsidies	Debt Ser	Travel	Cont Ser	Energy	Sup/Mat	Cap O-Eq	Cap O-Pr	NA Exp/A
	Category	10	20	30	330	40	50	5203	60	70	80	90
DESCRIPTION	LINES											
Salary Only	0115-16	110	X	X	X	X	X	X	X	X	X	X
Contractual/Supplies	0122	X	X	X	X	X		X		X	X	X
Contractual Services	0123	X	X	X	X	X		X	X	X	X	X
No Spending	0124	X	X	X	X	X	X	X	X	X	X	X
Contractual Services	0125-26	X	X	X	X	X		X	X	X	X	X
Open *	0127	X	X									
No Spending	0131	X	X	X	X	X	X	X	X	X	X	X
Contractual Services	0136	X	X	X	X	X		X	X	X	X	X
Salary/OEC Only	0137			X	X	X	X	X	X	X	X	X
OEC Only	0139	X		X	X	X	X	X	X	X	X	X
Travel	0140	X	X	X	X		X	X	X	X	X	X
No Spending	0141	X	X	X	X	X	X	X	X	X	X	X
Contractual Services	0150	X	X	X	X	X		X	X	X	X	X
Open	0152-54											
Contractual Services	0155	X	X	X	X	X		X	X	X	X	X
No Spending	0156-57	X	X	X	X	X	X	X	X	X	X	X
Energy	0159	X	X	X	X	X	X		X	X	X	X
Supplies/Materials	0160	X	X	X	X	X	X	X		X	X	X
Open, except**	0165	X	X					X				
Capital Outlay	0170	X	X	X	X	X	X	X	X			X
Debt Service	0178	X	X	X		X	X	X	X	X	X	X
Open	0180											
Open, except***	0181	X	X									
Open	0182-84											
Contractual Services	0185	X	X	X	X	X		X	X	X	X	X
No Spending	0186	X	X	X	X	X	X	X	X	X	X	X
Contractual Services	0187	X	X	X	X	X		X	X	X	X	X
Open	0188-89											
Open, except****	0190	X	X									
Open	0191											
Salary/OEC Only	0192			X	X	X	X	X	X	X	X	X
Open	0193											
Contractual Services	0195	X	X	X	X	X		X		X	X	X
Open	0196											
Contractual Services	0197	X	X	X	X	X		X	X	X	X	X
Open	0198											
No Spending	0199	X	X	X	X	X	X	X	X	X	X	X
Open	0200-01											

*Open (0127), except Salary and OEC

**Open (0165), except Salary, OEC and Energy, includes 5203 through 5216

***Open (0181), except Salary and OEC

****Open (0190), except Salary and OEC



SCHOOL DISTRICTS 95-10 through 95-60

	Object	Sal/Other	OEC	Subsidies	Debt Ser	Travel	Cont Ser	Energy	Sup/Mat	Cap O-Eq	Cap O-Pr	NA Exp/A
	Category	10	20	30	330	40	50	5203	60	70	80	90
DESCRIPTION	LINES											
Salary Only	0115-16	110	X	X	X	X	X	X	X	X	X	X
Salary Only	0129	110	X	X	X	X	X	X	X	X	X	X
OEC Only	0139	X		X	X	X	X	X	X	X	X	X
Open	0140-42											
Travel	0143	X	X	X	X		X	X	X	X	X	X
Open	0144-48											
Salary/OEC Only	0149			X	X	X	X	X	X	X	X	X
Open	0150											
Contractual Service	0152	X	X	X	X	X		X	X	X	X	X
Open	0153-58											
Energy	0159	X	X	X	X	X	X		X	X	X	X
Supplies/Materials	0160	X	X	X	X	X	X	X		X	X	X
Open	0161-62											
Open, except *	0164	X	X		X			X				
Open, except *	0165	X	X		X			X				
Contractual/Supplies	0166	X	X	X	X	X		X		X	X	X
Open	0167-71											
Minor Capital Improve	0172-73	X	X	X	X	X	X	X	X			X
Open	0174-76											
Contractual Services	0177	X	X	X	X	X		X	X	X	X	X
Debt Service	0178	X	X	X		X	X	X	X	X	X	X
Maintenance	0179	X	X	X	X	X	X	X	X	X		X
Open	0180-85											
Open, except **	0186				X	X						
Salary/OEC Only	0187			X	X	X	X	X	X	X	X	X
Open, except **	0188				X	X						
Contractual Services	0189	X	X	X	X	X		X	X	X	X	X
Open	0190-93											
Open, except ***	0194				X	X						
Open	0195-98											
Open ****	0200											
Open	0201											
Open *****	0202											
Open	0203-06											

*Open (0164 and 0165), except Salary/OEC, Debt Service, Energy, Travel to and from School

**Open (0186 and 0188), except Debt Service and all Transportation

***Open (0194), except Local Salary, Debt Service and Transportation

****Open (0200), only for Caesar Rodney, Appoquinimink and Woodbridge School Districts

*****Open (0202), only for Cape Henlopen, Seaford and Christina School Districts



DFMS CODING STRUCTURE

FY	Fund	Agency	DV	ORGANIZATION			APPR	OBJ	SUB	Report	Job/	Revenue	Sub	Bal Sheet
XX	XXX	XX	XX	BU	IBU	MBU	XXXX	XXXX	OBJ	Program	Category	Source	Revenue	Acct
				XX	XX	XX			XX	XXXX	XXXXXX	XXXX	XX	XXXX
Fiscal Year		The year of the appropriation being charged.												
Fund		New fund structure for GAAP accounting and reporting; General, Federal, Special Revenue, Capital, etc.												
Agency		Agency or department. Will initially be current department codes.												
Organization		Eight character code which encompasses four current levels. System allows for budgeting and accounting at any, and differing levels.												
Appropriation		Code use in conjunction with year, fund, agency, and organization to define an authorization to spend initial implementation will use current fund and line codes.												
Sub-Organization		Provides a means to subdivide any of the organizational levels for purposes of capturing actual accounting data.												
Object		Object of expenditure - salaries, travel, etc.												
Sub-Object		Optional code to further subdivide objects.												
Program		Used for capturing programmatic cuts at the data which can cross organizations, appropriations, agencies, or funds. Certain programs may be reserved for central use, but for the most part this will be an agency code. Used only if applicable.												
Reporting Category		Primarily used to point the transaction to a specific grant, and, hence to the grant accounting module used. Only if applicable.												
Job/Project		Code which allows transactions to be charged to job (cost accumulations for specific units of work) or to capital projects. Used only if applicable.												
Revenue Source		Specific sources of revenue such as certain taxes, user fees, grants, etc.												
Sub-Revenue Source		Optional code which provides for a further breakdown of revenue sources.												
Balance Sheet Account		Entered only on transactions which affect neither revenue nor expenditure accounts, such as, purchase of investments or redemption of principal on bonds or when recording an expenditure which is not also an expense, such as, purchase for inventory in an enterprise fund.												